

CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.
Denham Springs, Louisiana

Annual Financial Report

As of and for the Year Ended
September 30, 2010

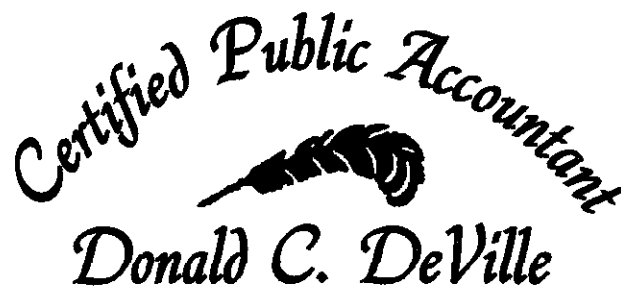
Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/6/11

DONALD C. De VILLE
Certified Public Accountant
7829 Bluebonnet Boulevard
Baton Rouge, Louisiana 70810

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INDEPENDENT AUDITOR'S REPORT

January 6, 2011

Board of Commissioners
Capital District Law Enforcement Planning Council, Inc.
Denham Springs, Louisiana

I have audited the accompanying basic financial statements of Capitol District Law Enforcement Planning Council, Inc., as of and for the year ended September 30, 2010, as listed in the Table of Contents. The basic financial statements are the responsibility of Capital District Law Enforcement Planning Council, Inc.'s management. My responsibility is to express an opinion of these financial statements based on my audit.

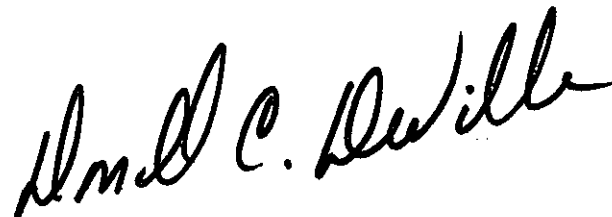
I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the basic financial statement referred to above present fairly, in all material respects, the financial position of Capital District Law Enforcement Planning Council, Inc. as of September 30, 2010, and the results of operations for the year the ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated January 6, 2011, on my consideration of Capital District Law Enforcement Planning Council, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.

The budgetary comparison information on pages 21 and 22 is not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

The Capital District Law Enforcement Planning Council, Inc. has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

A handwritten signature in black ink, reading "Donald C. Dewille". The signature is written in a cursive style with a large, stylized "D" at the beginning and a long, sweeping underline.

Basic Financial Statements

GOVERNMENT WIDE STATEMENT OF NET ASSETS

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.

DENHAM SPRINGS, LOUISIANA

September 30, 2010

GOVERNMENTAL ACTIVITIES

ASSETS:

Cash	\$11,459
Prepaid Expenses	\$1,959
Capital assets, net of accumulated depreciation	3,641
Total Assets	<u>17,059</u>

LIABILITIES AND NET ASSETS:

LIABILITIES:

Accounts Payable	\$2,029
Payroll Taxes Payable	1,614
Compensated Absences Payable	3,153
Lease Payable	4,136
Total Liabilities	<u>10,932</u>

NET ASSETS

Investment in Capital Assets, net of debt	3,641
Unreserved-Undesignated	2,486
Total Net Assets	<u>6,127</u>

The accompanying notes are an integral part of this statement.

GOVERNMENT WIDE STATEMENT OF ACTIVITIES

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.

DENHAM SPRINGS, LOUISIANA

For the Year Ended September 30, 2010

		Program Revenues			Net (Expenses) Revenues and Increases (Decreases) in Net Assets
		Charges for	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES	Expenses	Services			
PUBLIC SAFETY					
SUPPORT SERVICES					
Administration	\$107,791	\$0	\$93,088	\$0	(14,703)
Training	75,100	0	72,850	0	(2,250)
Total Governmental Activities	182,891	0	165,938	0	(16,953)
General Revenues:					
Investment earnings					0
Other general revenues					1,879
Special-Sale of Fixed Assets					0
Total general revenues and transfers					1,879
Change in Net Assets					(15,074)
Net assets-beginning					21,201
Net assets-ending					6,127

The accompanying notes are an integral part of this statement.

BALANCE SHEET - GOVERNMENTAL FUNDS

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
DENHAM SPRINGS, LOUISIANA
September 30, 2010**

	<u>GENERAL</u>	<u>TRAINING</u>	<u>TOTAL</u>
ASSETS:			
Cash	\$7,458	\$4,001	\$11,459
Prepaid Expense	1,959	0	1,959
Due From Other Funds	3,500	0	3,500
Total Assets	<u>12,917</u>	<u>4,001</u>	<u>16,918</u>
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$2,029	\$0	\$2,029
Payroll Taxes Payable	1,614	0	1,614
Compensated Absences	3,153	0	3,153
Lease Payable	4,136	0	4,136
Due To Other Funds	0	3,500	3,500
Total Liabilities	<u>10,932</u>	<u>3,500</u>	<u>14,432</u>
FUND BALANCES:			
Unreserved-Undesignated	1,985	501	2,486
Total Fund Balance	<u>1,985</u>	<u>501</u>	<u>2,486</u>
Total Liabilities and Fund Balances	<u>12,917</u>	<u>4,001</u>	<u>16,918</u>

The accompanying notes are an integral part of this statement.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
DENHAM SPRINGS, LOUISIANA
Reconciliation of Fund Balances on the Balance Sheet
For Governmental Funds to Net Assets of
Governmental Activities on the Statement of Net Assets
September 30, 2010

Fund Balances - Total Governmental Funds	\$2,486
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Amounts reported for governmental activities in the
statement of net assets are different because:

Capital assets used in governmental activities are not
financial resources and therefore are not reported in the funds

Add: Capital Assets	45,598
Deduct - Accumulated depreciation	(41,957)
Net adjustments	<u>3,641</u>

Long-term liabilities applicable to governmental activities
are not due and payable in the current period and
accordingly are not reported as fund liabilities. All liabilities,
both current and long-term, are reported in the Statement of Net Assets

Compensated absences 0

Net Assets of Governmental Activities	<u><u>6,127</u></u>
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The accompanying notes are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
DENHAM SPRINGS, LOUISIANA
September 30, 2010

	GENERAL	TRAINING	TOTAL
REVENUE			
Intergovernmental-State	\$18,337	\$72,850	\$91,187
Intergovernmental-Local	74,751	0	74,751
Miscellaneous Income	1,129	750	1,879
	<u>94,217</u>	<u>73,600</u>	<u>167,817</u>
EXPENDITURES			
PUBLIC SAFETY			
CURRENT			
Accounting	4,385	0	4,385
Car Expenditures	2,968	0	2,968
Insurance	495	0	495
Interest	117	0	117
Salaries	65,108	0	65,108
Fringe Benefits	13,270	0	13,270
Postage	2,610	0	2,610
Printing	449	0	449
Occupancy	11,241	0	11,241
Supplies	2,557	0	2,557
Communications	2,930	0	2,930
Travel	76	0	76
Miscellaneous	360	0	360
Training	0	75,100	75,100
CAPITAL OUTLAY	<u>4,551</u>	<u>0</u>	<u>4,551</u>
	<u>111,117</u>	<u>75,100</u>	<u>186,217</u>
EXCESS OF REVENUE OVER			
(UNDER) EXPENDITURES	(16,900)	(1,500)	(18,400)
FUND BALANCE, BEGINNING	<u>18,885</u>	<u>2,001</u>	<u>20,886</u>
FUND BALANCE, END	<u>1,985</u>	<u>501</u>	<u>2,486</u>

The accompanying notes are and integral part of this statement.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
DENHAM SPRINGS, LOUISIANA
Reconciliation of Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended September 30, 2010

Net Increase (Decrease) in Fund Balances - Total Governmental Funds (\$18,400)

Amounts reported for governmental activities in the
statements of activiteis are different because:

Governmental funds report capital outlays as expenditures. However,
in the statement of activities, the cost of those assets is allocated over
their estimated useful lives as depreciation expense.
This is the amount by which capital outlys exceeded
depreciation expense in the current period.

Add: Capital outlays	4,551
Deduct - depreciation expense	<u>(1,225)</u>
Net Adjustment	<u>3,326</u>

Change in Net Assets of Governmental Activities (15,074)

The accompanying notes are an integral part of this statement.

Notes to the Financial Statements

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.

NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

The Capital District Law Enforcement Planning Council, Inc. (Council) was formed pursuant to the 1969 Omnibus Crime Bill as a private nonprofit corporation. It is funded with federal, state and local monies to provide training, supplies and equipment to various law enforcement agencies in the district to lower the crime rate. The District encompasses the parishes of Ascension, East Baton Rouge, East Feliciana, Iberville, Livingston, Pointe Coupee, St. Helena, Tangipahoa, Washington, West Baton Rouge, and West Feliciana. The District employs two full time employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the Council. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meetings the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

All individual governmental funds are reported as separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Federal, state and local grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Council reports the following major governmental funds:

General Fund

General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another funds.

Major Special Revenue Funds

Training Fund is use to account for the funds which are used to provide training to local governments in the Capital District.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Deposits and Investments

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Council's investment policy allow the entity to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the Council are reported at fair value. The state investment pool (LAMP) operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

D. Receivables and Payables

Receivables consist of all revenues earned at year end and not yet received.

E. Inventories and Prepaid Items

All immaterial inventories of the governmental funds are recorded as expenditures when purchased rather than when consumed. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

F. Capital Assets

Capital assets, which include equipment and vehicles, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Council maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Equipment	3-7 years

G. Compensated Absences (PTO)

The Council's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

1. The employees' rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.
3. Compensated absences are limited to 120 hours.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

1. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
2. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

The entire compensated absence liability is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported.

H. Fund Equity

In the fund financial statements, governmental funds may report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

I. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET INFORMATION- The Council uses the following budget practices:

1. The budgetary calendar – Each year before the beginning of the fiscal year the Council prepares and submits a proposed operating budget for the General Funds to the Board of Directors for approval.
2. Appropriations (unexpended budget balances) lapse at year-end.
3. There are no outstanding encumbrances.
4. The GAAP basis is use in preparing and reporting the budgets and those funds not budgeted.
5. The District does not make changes or amendments within the various budget classifications during the year.

3. CASH AND CASH EQUIVALENTS

At September 30, 2010, the Council has cash and cash equivalents (book balances) totaling \$11,459 as follows:

Demand Accounts	<u>\$11,459</u>
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These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At September 30, 2010, the Council had \$14,740 in deposits (collected bank balances). These deposits are secured from risk by \$14,740 of federal deposit insurance.

4. RECEIVABLES

There were no material receivables as of September 30, 2010, are as follows:

Receivables are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge off method is not a material departure from GAAP as it approximates the valuation method.

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended September 30, 2010, for the primary government is as follows:

Capital Assets Being Depreciated	Balance September 30, 2009	Additions	Decreases	Balance September 30, 2010
Vehicles	\$ 27,108	\$ 0	\$ 0	\$ 27,108
Office furniture and equipment	13,939	4,551	0	18,490
Total Capital Assets	41,047	4,551	0	45,598
Less Accumulated Depreciation:				
Vehicles	27,108	0	0	27,108
Office furniture and equipment	13,624	1,225	0	14,849
Total Accumulated Depreciation	40,732	1,225	0	41,957
Capital Assets Net of Depreciation	\$ 315	\$ 3,326	\$ 0	\$ 3,641

6. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$6,796 at September 30, 2010, are as follows

	Accounts Payable	Payroll Taxes	Compensated Absences	Total
General Fund:				
Accounts Payable	2,029	0	0	2,029
Payroll Taxes Payable	0	1,614	0	1,614
Compensated Absences	0	0	3,153	3,153
Long-term obligations at End of Year	2,029	1,614	3,153	6,796

7. LEASES OBLIGATIONS PAYABLE

The Council's capital lease payable on its copier was \$4,136 as of September 30, 2010.

The future minimum lease payments are as follows:

September 30, 2011	\$1,595
September 30, 2012	1,595
September 30, 2013	<u>946</u>
Total	<u>4,136</u>

8. LOUISIANA PUBLIC EMPLOYEE DEFERRED COMPENSATION PLAN

Certain employees of Capital District Law Enforcement Planning Council, Inc. participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

9. OTHER POSTEMPLOYMENT BENEFITS

The Council does not offer any post retirement benefits.

10. COMPENSATION PAID TO BOARD MEMBERS

In compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature, compensation paid to board members is as follows:

None

11. PRIOR PERIOD ADJUSTMENT

A prior period adjustment of \$3,152 was made to reflect the current portion of compensated absences payable.

12. JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There was no litigation pending against the Council as of September 30, 2010.

The Council's management believes that any potential lawsuits would be covered by insurance or resolved without any material impact upon the Council's financial statements.

No claims were paid out or litigation costs incurred during the year ended September 30, 2010.

13. RISK MANAGEMENT

The Council is exposed to various risk of loss related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchase commercial auto insurance to cover or reduce the risk of loss that might arise should one of these incidents occur; however, there is no insurance on office equipment.

There have been no significant reductions in coverage for the prior year. No settlements were made during the year that exceeded the Council's coverage.

14. SUBSEQUENT EVENTS

The Organization did not have any subsequent events through December 30, 2010, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended September 30, 2010.

REQUIRED SUPPLEMENTAL INFORMATION

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
DENHAM SPRINGS, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE FINAL BUDGET
	ORIGINAL	FINAL	GAAP BASIS	FAVORABLE (UNFAVORABLE)
REVENUE				
Intergovernmental-State	\$0	\$0	\$18,337	\$18,337
Intergovernmental-Local	74,751	74,751	74,751	0
Miscellaneous Income	0	0	1,129	1,129
	<u>74,751</u>	<u>74,751</u>	<u>94,217</u>	<u>19,466</u>
EXPENDITURES				
PUBLIC SAFETY				
CURRENT				
Accounting	3,000	3,000	4,385	(1,385)
Car Expenditures	1,500	1,500	2,968	(1,468)
Insurance	2,600	2,600	495	2,105
Interest	0	0	117	(117)
Salaries	46,864	46,864	65,108	(18,244)
Fringe Benefits	9,837	9,837	13,270	(3,433)
Postage	1,000	1,000	2,610	(1,610)
Printing	900	900	449	451
Rent	4,000	4,000	11,241	(7,241)
Supplies	2,350	2,350	2,557	(207)
Telephone	1,700	1,700	2,930	(1,230)
Travel	0	0	76	(76)
Utilities	1,000	1,000	0	1,000
Miscellaneous	0	0	360	(360)
Capital Outlay	0	0	4,551	(4,551)
	<u>74,751</u>	<u>74,751</u>	<u>111,117</u>	<u>(36,366)</u>
Net Changes in Fund Balances	0	0	(16,900)	(16,900)
Fund Balances, Beginning	18,885	18,885	18,885	0
Fund Balances, Ending	<u>18,885</u>	<u>18,885</u>	<u>1,985</u>	<u>(16,900)</u>

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
DENHAM SPRINGS, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - TRAINING FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE FINAL BUDGET
	ORIGINAL	FINAL	GAAP BASIS	FAVORABLE (UNFAVORABLE)
REVENUE				
Intergovernmental-State	\$72,850	\$72,850	\$72,850	\$0
Miscellaneous Revenue	\$0	\$0	\$750	\$750
Total Revenue	72,850	72,850	73,600	750
EXPENDITURES				
PUBLIC SAFETY				
CURRENT				
Training	75,100	75,100	75,100	0
	75,100	75,100	75,100	0
Net Changes in Fund Balances	(2,250)	(2,250)	(1,500)	750
Fund Balances, Beginning	2,001	2,001	2,001	0
Fund Balances, Ending	(249)	(249)	501	750

OTHER REPORTS



Donald C. DeVille

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

January 6, 2011

Members of the Board of Directors
Capital District Law Enforcement Planning Council, Inc.
Denham Springs, Louisiana

I have audited the financial statements of the Capital District Law Enforcement Planning Council, Inc. as of and for the year ended September 30, 2010, and have issued my report thereon dated January 6, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered Capital District Law Enforcement Planning Council, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatement on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiency in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, I identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal

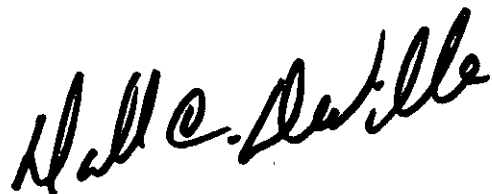
control over financial reporting. (Finding 2010-1) A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Capital District Law Enforcement Planning Council, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my test disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as item 2010-1.

Capital District Law Enforcement Planning Council, Inc.'s response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit Capital District Law Enforcement Planning Council, Inc.'s response and, accordingly, I express no opinion on it.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document and distribution is not limited.

A handwritten signature in black ink, appearing to read "H. C. Dantelle". The signature is written in a cursive, flowing style.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
DENHAM SPRINGS, LOUISIANA
SCHEDULE OF PRIOR YEAR'S FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

<u>Re</u> <u>No.</u>	<u>Fiscal Year</u> <u>Finding</u> <u>Initially</u> <u>Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u> <u>(Yes, No, Partially)</u>	<u>Corrective</u> <u>Action</u> <u>Taken</u>
1.	9-30-08	Council Lacks the Qualifications and Skills To Prepare Their Financial Statements	No	N/A-Cost to Benefit Too Great for the Small Entity

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
DENHAM SPRINGS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COST
FOR THE YEAR ENDED SEPTEMBER 30, 2010

A. Summary of Auditor's Result

Financial Statements

Type of auditor's report issued: Unqualified

- **No material weaknesses identified.**
- **No significant deficiencies identified that are not considered to a material weakness.**

No noncompliance material to financial statements noted.

Federal Awards: Not Applicable

B. Findings – Financial Statement Audit

2010-1

Condition: The Council's management lack the qualifications and skills to prepare its Financial Statements.

Criteria: Statement on Auditing Standards No. 115 defines this deficiency in the design of Controls.

Effect: There is no material effect to the financial statements since the auditor prepared their Statements

Recommendation: No recommendation because the Council is so small and the cost-to-benefit Ratio is too great.

Management Response: The cost to hire another CPA is too great for this small Council.

C. Management Letter

The auditor did not issue a management letter this year.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
DENHAM SPRINGS, LOUISIANA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Re: No - 2010-1

Description of Findings – Management lacks the qualifications and training to prepare their financial statements.

Corrective Action Plan –The cost-to-benefit does not justify the hiring of another CPA to prepare their financial statements.

Name of Contact – Wanda Johnson, Executive Director

Anticipated Completion Date – N/A